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## **News Release**

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### **Apple Valley man indicted for failing to pay employment taxes**

A 53-year-old Apple Valley man was arrested today and made his initial appearance in federal court for failing to pay federal employment taxes. Michael James Boike was charged April 23 in Minneapolis with 20 counts of failure to account for and pay over federal employment taxes and 20 counts of failure to file employer's quarterly tax returns.

Boike's indictment alleges that he failed to pay over federal employment taxes for the employees of his janitorial and carpet cleaning service business – Restoration and Maintenance Service, Inc., (RMS) located in Apple Valley. Boike was the owner and operator of the business.

According to federal law, as the responsible person for the business, Boike had a duty to collect, account for, and pay federal payroll income taxes, as well as Federal Insurance Contribution Act (FICA) taxes, on the wages of RMS employees. The indictment alleges that Boike deducted and collected federal employment taxes from RMS employees, and willfully failed to pay employment taxes for the employees to the Internal Revenue Service.

The indictment also alleges that Boike failed to file an Employer's Quarterly Tax Return and to supply federal income tax and FICA tax information for RMS to the IRS. The total amount withheld, but not paid over to the IRS, is more than \$180,147.

If convicted, Boike faces a potential maximum penalty of five years in prison on each count in his indictment. All sentences are determined by a federal district court judge. This case is the result of an investigation by the IRS-Criminal Investigation Division, and is being prosecuted by First Assistant United States Attorney Nicole A. Engisch.

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An indictment is a determination by a grand jury that there is probable cause to believe that offenses have been committed by the defendant. The defendant, of course, is presumed innocent until he or she pleads guilty or is proven guilty at trial.